

RESOLUTION NO. _____, SERIES 2010

**A RESOLUTION REQUESTING THE VOLUNTEER FIRE DISTRICTS
IN JEFFERSON COUNTY, KY PARTICIPATE IN E-TRANSPARENCY
BY PLACING THEIR BUDGETS, FINANCIAL RECEIPTS AND
EXPENDITURES ONLINE.**

Sponsored By: Councilman Dan Johnson

WHEREAS, KRS 65.180 defines a “taxing district” to include any special district authorized by statute to levy ad valorem taxes and is governed by statutes including KRS 75.010 to 75.260; and

WHEREAS, KRS 75.010 provides for the establishment of a fire protection district in accordance with the procedures of KRS 65.182; and

WHEREAS, KRS 75.240 already requires fire protection districts to file various documents including but not limited to meeting minutes, resolutions, tax levies and other important materials with their respective county clerk’s office; and

WHEREAS, in accordance with KRS 75.255, taxing districts including fire protection districts, shall follow the procedures as outlined in KRS 65.065 relating to audits and financial reports; and

WHEREAS, KRS 65.065 also provides that the governing body of each taxing district shall annually prepare a budget and shall not expend any funds nor shall any budget of a district become effective until filed with the fiscal court, which in Louisville Metro, is with Metro Government; and

WHEREAS, provisions of KRS 65.070 require taxing districts to submit for review, a copy of their summary financial statement and an audit with the Metro Government; and

WHEREAS, KRS 67C.113 was adopted to insure the continued existence of taxing and service districts located within the territory of a newly formed merged government; and

WHEREAS, the Metro Government adopted Ordinance No. 47, Series 2009 relating to the creation of a searchable accountability website to increase the transparency of Metro Government's revenues and expenditures known as "e-Transparency;" and

WHEREAS, various other governmental entities from local to state governments are instituting similar measures; and

WHEREAS, the federal government initiated a similar effort with the passage of the Federal Funding Accountability and Transparency Act of 2006.

NOW, THEREFORE, BE IT RESOLVED BY THE LEGISLATIVE COUNCIL OF THE LOUISVILLE/JEFFERSON COUNTY METRO GOVERNMENT (THE COUNCIL) AS FOLLOWS:

SECTION I: The Council requests the volunteer fire protection districts in Jefferson County, Kentucky participate in e-transparency by placing their budgets, financial receipts and expenditures online in the most expedient and efficient manner possible.

SECTION II: In establishing this e-transparency goal, the fire protection districts shall make available a free, publicly-available and searchable website of their expenditures.

SECTION III: The information included online shall include but may not be limited to the following:

- a. An annual budget adopted by the fire district;
- b. A summary financial report or statement listing detailing all receipts and expenditures; and
- c. A complete annual audit on a continuing basis.

SECTION IV: The provisions of this Resolution do not supersede or replace any state-mandated requirements but rather, shall serve as an additional site for the general public in gathering information and resources.

SECTION V: This Resolution shall take effect upon its passage and approval.

Kathleen J. Herron
Metro Council Clerk

Thomas L. Owen
President of the Council

Jerry E. Abramson
Mayor

Approval Date

APPROVED AS TO FORM AND LEGALITY:

Michael J. O'Connell
Jefferson County Attorney

BY: _____